

Name: \_\_\_\_\_

County: \_\_\_\_\_

*OVERVIEW OF CALIFORNIA PROPERTY TAX*  
SELF-STUDY TRAINING SESSION

REVIEW QUESTIONS

1. In 1910, California derived up to 70 percent of its revenue from property taxes.  
☐ True  
☐ False
2. The only property tax directly levied, collected, and retained by the state has been the tax on petroleum stations.  
☐ True  
☐ False
3. Currently, the state's principal revenue sources are (mark all that apply):  
☐ Personal income taxes  
☐ Bank and corporation taxes  
☐ Sales and use taxes  
☐ State disability insurance taxes  
☐ All of the above
4. Proposition 13 was approved by taxpayers in what year?  
☐ 1970  
☐ 1979  
☐ 1973  
☐ None of the above
5. Under Proposition 13, all similar properties are assessed alike, and it is not possible to have similar properties with substantially different assessed values.  
☐ True  
☐ False
6. Originally, the role of the State Board of Equalization was to regulate county assessment practices, equalize county assessment ratios, and assess properties of railroads.  
☐ True  
☐ False

7. The Board of Equalization has a vested interest in appropriate valuation of real property by the county assessor as the state subsidizes the differences between statutory revenue guarantees and property tax proceeds from the general fund.
- ☐ True
- ☐ False
8. The County-Assessed Properties Division is responsible for which of the following duties/functions (mark all that apply)?
- ☐ Creating the *Assessors' Handbook*
- ☐ Drafting new and revised Property Tax Rules
- ☐ Maintaining clearinghouse programs for Propositions 3/58/60/90/110
- ☐ Conducting Assessment Practices Surveys of assessors' offices
- ☐ Assessing property owned by telephone companies
- ☐ All of the above
9. County councils are responsible for conducting the audit of assessment practice surveys for their county.
- ☐ True
- ☐ False
10. Multiple claims for the Homeowners' Exemption are prevented by use of a statewide clearinghouse database maintained by county assessors.
- ☐ True
- ☐ False
11. \_\_\_\_\_ are advisory letters issues to all county assessors and interested parties.
12. The Legal Entity Ownership Program is a program to discover both changes in ownership and changes in control of legal entities and is a cooperative effort between the (mark all that apply):
- ☐ Board of Equalization and Franchise Tax Board
- ☐ Board of Equalization and California Assessors' Association
- ☐ Board of Equalization and State Controller
- ☐ None of the above
13. The United States Constitution requires the Board of Equalization to annually assess property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity.
- ☐ True
- ☐ False

14. The Taxpayers' Rights Advocate's office is responsible for (mark all that apply):

- ☐ Holding annual public hearings to address property tax issues.
- ☐ Issuing a formal annual report on property tax matters affecting taxpayers' rights.
- ☐ Reviewing how effective the Board of Equalization's written informational material is in adequately resolving inquiries, complaints, and other problems.
- ☐ Acting as a legal liaison for taxpayers during public hearings.
- ☐ Identifying areas of recurring conflict between taxpayers and property tax assessment officials.
- ☐ All of the above

15. The county assessor is governed by the California Constitution, laws passed by the Legislature, and rules adopted by the Board of Equalization.

- ☐ True
- ☐ False

16. The duties of the county assessor are (mark all that apply):

- ☐ Discover all assessable property
- ☐ Hold public hearings to address property tax issues
- ☐ Inventory and list all taxable property
- ☐ Annually assess and enroll all state-assessed property on the local roll
- ☐ All of the above

17. Unless otherwise specified by the California Constitution or federal law, all property is taxable.

- ☐ True
- ☐ False

18. Real property is defined as (mark all that apply):

- ☐ Mines, minerals, and quarries in the land
- ☐ Felled timber
- ☐ Improvements
- ☐ Land
- ☐ All of the above

19. Personal property is defined as all property except real property and can be tangible or intangible.

- ☐ True
- ☐ False

20. Private interests in publicly owned lands are known as \_\_\_\_\_.
21. All property tax exemptions are co-administered by the Board of Equalization and the county assessor.
- ☐ True
- ☐ False
22. The business inventory exemption includes merchandize held for sale or lease, animals used in the production of food or fiber, and all supplies.
- ☐ True
- ☐ False
23. A county board of supervisors may authorize the exemption of property with a full value so low that the total taxes, special assessments, and applicable subventions would amount to less than the cost of assessing and collecting them. The exempt property must have a maximum value of \$10,000 or less for any property type.
- ☐ True
- ☐ False
24. Claims for the Homeowners' Exemption, Church Exemption, and Welfare Exemption must be filed annually with the county assessor.
- ☐ True
- ☐ False
25. Transfers from children to parents and from grandchildren to grandparents, under certain circumstances, may be excluded from reassessment.
- ☐ True
- ☐ False
26. The construction or addition of any active solar system is excluded as new construction and, therefore, is not subject to property taxation.
- ☐ True
- ☐ False
27. Private aircraft are taxed in the county where the owner of the aircraft resides.
- ☐ True
- ☐ False
28. If a parcel of real property spans more than one revenue district, the portion lying within each district is taxable in that district.
- ☐ True
- ☐ False

29. Typically, changes in ownership generate a reassessment of real property.
- ☐ True
- ☐ False
30. Some reasons that the assessor may change the assessed value of a property are (mark all that apply):
- ☐ Decrease in value
- ☐ Correct an error
- ☐ Enroll an escaped assessment
- ☐ All of the above
31. Personal property is reassessed annually; however, the assessor is only required to notify the taxpayer of increases in real property, not personal property.
- ☐ True
- ☐ False
32. Appeals for locally assessed real property must be made through the State Board of Equalization.
- ☐ True
- ☐ False
33. Which of the following statement are not correct concerning the appeals process (mark all that apply)?
- ☐ An *Application for Changed Assessment* must be filed with the clerk of the board of supervisors or assessment appeals board.
- ☐ The regular assessment filing period is July through November.
- ☐ For disaster relief appeals, a claim must be filed within one year of the reassessment notice.
- ☐ Assessments made outside the regular assessment period (supplemental and escape assessments) must be appealed within 60 days after the date the notice of change in assessment is mailed.
34. The county tax collector is responsible for preparing property tax bills.
- ☐ True
- ☐ False
35. Examples of "timber" include (mark all that apply):
- ☐ Christmas trees
- ☐ Nursery stock
- ☐ Species maintained for eventual harvest for forest products
- ☐ All of the above